

EXHIBIT E

FILED
DEC 22 2006

PLAN OF MERGER

REGISTRY OF CORPORATE AFFAIRS
BVI FINANCIAL SERVICES COMMISSION

This plan of merger (hereinafter referred to as the "Plan of Merger") is made the 21st day of December, 2006 between Fluxo Overseas Ltd., an International Business Company incorporated and existing under and by virtue of the BVI Business Companies Act (the "Act"), with address at 2nd Floor, Abbott Building, Road Town, Tortola, BVI (hereinafter referred to as "Fluxo Overseas") and Cane International Corp. Ltd., an International Business Company incorporated and existing under and by virtue of the Act, with address at PO Box 933, 2nd Floor, Abbott Building, Road Town, Tortola, BVI (hereinafter referred to as "Cane").

WHEREAS:

- A) Fluxo Overseas and Cane are entering into this Plan of Merger pursuant to the provisions of Section 172 of the Act.
- B) The directors of the parties hereto deem it desirable and in the best interest of the companies and their members as the case may be that Cane be merged into Fluxo Overseas.

NOW THEREFORE this Plan of Merger witnesseth as follows:

1. The constituent companies to this Plan of Merger are Fluxo Overseas and Cane (hereinafter referred to collectively as the "Constituent Companies").
2. The surviving company is Fluxo Overseas, whose name shall be changed to "Fluxo - Cane Overseas Ltd." (hereinafter referred to as "Fluxo - Cane").
3. Cane has 02 (two) voting shares in issue, all of them entitled to vote as one class, which are owned by Fluxo Overseas. Fluxo Overseas has 25,050,000 (twenty five million fifty thousand) voting shares in issue, entitled to vote as one class, which are owned by Manoel Fernando Garcia.
4. Pursuant to section 172 (1) of the Act, the members of the Constituent Companies are not entitled to vote on the merger.
5. Upon the merger, the separate corporate existence of Cane shall cease and Fluxo - Cane shall: (i) become the owner, without other transfer, of all the rights and property of the Constituent Companies; and (ii) become subject to all liabilities obligations and penalties of the Constituent Companies.
6. As a result of the above, any contracts and agreements entered into by the Constituent Companies shall continue to be fully binding to Fluxo - Cane, without any amendment or transfer.
7. The effective date of the merger shall be December 21st, 2006 (hereinafter referred to the "Effective Date").



Handwritten signatures and initials: "Lup", "C", "JP", and "MA".

